

Docket No.: 0033-0999PUS1  
(PATENT)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

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In re Patent Application of:  
Hiroyuki KATAYAMA et al.

Application No.: 10/532,826

Confirmation No.: 8798

Filed: April 26, 2005

Art Unit: 3744

For: REGENERATOR, METHOD AND  
APPARATUS FOR MANUFACTURING  
REGENERATOR, AND STIRLING  
REFRIGERATOR

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Examiner: W. C. Doerrler

**REPLY IN RESPONSE TO NON-FINAL OFFICE ACTION**

MS Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

**INTRODUCTORY COMMENTS**

In response to the Office Action dated September 18, 2007, please amend the above-identified U.S. patent application as follows:

**Amendments to the Specification**

**Amendments to the Claims**

**Remarks/Arguments**